

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16204100400000</div> <div>City of Garner</div> <div>135 West 5th Street</div> <div>Garner, IA 50438</div>		
CITY OF GARNER , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,243,904		1,243,904	1,208,752
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,243,904		1,243,904	1,208,752
Delinquent property taxes	0		0	0
TIF revenues	522,722		522,722	511,321
Other city taxes	255,833	0	255,833	274,897
Licenses and permits	41,267	0	41,267	34,230
Use of money and property	85,187	9,840	95,027	92,146
Intergovernmental	360,368	0	360,368	711,537
Charges for fees and service	438,041	895,589	1,333,630	1,396,864
Special assessments	14,541	0	14,541	10,700
Miscellaneous	194,818	25,243	220,061	332,227
Other financing sources	1,101,228	67,799	1,169,027	1,637,862
Total revenues and other sources	4,257,909	998,471	5,256,380	6,210,536
Expenditures and Other Financing Uses				
Public safety	506,952	0	506,952	548,748
Public works	701,046	0	701,046	741,397
Health and social services	5,145	0	5,145	5,600
Culture and recreation	630,290	0	630,290	754,340
Community and economic development	312,460	0	312,460	926,012
General government	266,173	0	266,173	281,784
Debt service	1,989,978	0	1,989,978	1,998,133
Capital projects	313,261	0	313,261	758,340
Total governmental activities expenditures	4,725,305	0	4,725,305	6,014,354
Business type activities	0	976,719	976,719	1,107,677
Total ALL expenditures	4,725,305	976,719	5,702,024	7,122,031
Other financing uses, including transfers out	1,017,315	95,629	1,112,944	1,603,362
Total ALL expenditures/And other financing uses	5,742,620	1,072,348	6,814,968	8,725,393
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,484,711	-73,877	-1,558,588	-2,514,857
Beginning fund balance July 1, 2013	3,487,785	1,234,706	4,722,491	4,722,491
Ending fund balance June 30, 2014	2,003,074	1,160,829	3,163,903	2,207,634
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 152,162 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 3,526,199	Other long-term debt	\$ 0	
Revenue debt	\$ 2,328,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 105,550			
		General obligation debt limit	\$ 8,559,332	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/26/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Daisy Huffman	→	641	923-2588	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/19/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF GARNER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	735,667	258,860		249,377	0	0	1,243,904			1,243,904	2
3	Less: Uncollected property taxes - Levy year		0		0	0	0	0			0	3
4	Net current property taxes	735,667	258,860		249,377	0	0	1,243,904		T01	1,243,904	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	735,667	258,860		249,377	0	0	1,243,904			1,243,904	6
7	TIF revenues			522,722				522,722		T01	522,722	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	255,833	0	0	0	0	255,833	0	T09	255,833	14
15	TOTAL OTHER CITY TAXES	0	255,833	0	0	0	0	255,833	0		255,833	15
16	Section B - LICENSES AND PERMITS	41,267	0	0	0	0	0	41,267	0	T29	41,267	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	9,276	6,039	0	4,657	0	0	19,972	9,840	U20	29,812	18
19	Rents and royalties	65,215	0	0	0	0	0	65,215	0	U40	65,215	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	74,491	6,039	0	4,657	0	0	85,187	9,840		95,027	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	500	0	0	0	0	500	0	B50	500	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	500	0	0	0	0	500	0		500	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		312,442					312,442		C46	312,442	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,590	0	0	0	0	0	2,590	0	C89	2,590	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	2,590	312,442	0	0	0	0	315,032	0		315,032	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	25,738	0	0	0	0	0	25,738	0	D89	25,738	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	19,098	0	0	0	0	0	19,098	0	D89	19,098	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	44,836	0	0	0	0	0	44,836	0		44,836	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	47,426	312,942	0	0	0	0	360,368	0		360,368	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0		0	299,376	A91	299,376	73
74	Sewer	0	0	0	0	0		0	536,041	A8Ø	536,041	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	160,511	0	0	0	0	0	160,511	0	A81	160,511	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	60,172	A80	60,172	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	400	0	0	0	0	0	400	0	A50	400	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	3,485	0	0	0	0	0	3,485	0	A89	3,485	99
100	Park, recreation, and cultural charges	270,209	0	0	0	0	0	270,209	0	A61	270,209	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	3,436	0	0	0	0	0	3,436	0		3,436	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	438,041	0	0	0	0	0	438,041	895,589		1,333,630	104
105												105
106	Section F - SPECIAL ASSESSMENTS	14,541	0	0	0	0	0	14,541	0	U01	14,541	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	2,593	0	0	0	0	0	2,593	0	U99	2,593	109
110	Sale of property and merchandise	15,832	0	0	0	0	0	15,832	0	U11	15,832	110
111	Fines	2,336	0	0	0	0	0	2,336	0	U30	2,336	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	26,196	0	0	0	0	0	26,196	0		26,196	113
114	Reimbursements	133,735	13,896	0	0	230	0	147,861	25,243		173,104	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	180,692	13,896	0	0	230	0	194,818	25,243		220,061	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,532,125	847,570	522,722	254,034	230	0	3,156,681	930,672		4,087,353	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,083	53,000	0	0	0	0	56,083	0	NR	56,083	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	249,634	106,853		0	313,031	0	669,518	0		669,518	127
128	<i>Internal TIF loans and transfers in</i>	0	143,635	0	231,992	0	0	375,627	67,799		443,426	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	252,717	303,488	0	231,992	313,031	0	1,101,228	67,799		1,169,027	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,784,842	1,151,058	522,722	486,026	313,261	0	4,257,909	998,471		5,256,380	132
133												133
134	Beginning fund balance July 1, 2013	1,010,579	942,917	0	1,519,289	15,000	0	3,487,785	1,234,706		4,722,491	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,795,421	2,093,975	522,722	2,005,315	328,261	0	7,745,694	2,233,177		9,978,871	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	293,047	109,741	0	0	0	0	402,788		E62	402,788	2
3	Purchase of land and equipment	18,768	0	0	0	0	0	18,768		G62	18,768	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	34,367	2,482	0	0	0	0	36,849		E24	36,849	13
14	Purchase of land and equipment	16,806	0	0	0	0	0	16,806		G24	16,806	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	10,036	1,277	0	0	0	0	11,313		E32	11,313	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	19,846	0	0	0	0	0	19,846		E66	19,846	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	582	0	0	0	0	0	582		E32	582	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	393,452	113,500	0	0	0	0	506,952			506,952	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	66,431	247,236	0	0	0	0	313,667		E44	313,667	42
43	Purchase of land and equipment	0	76,445	0	0	0	0	76,445		G44	76,445	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	43,738	0	0	0	0	43,738		E44	43,738	48
49	Traffic control safety — Current operation	0	57,110	0	0	0	0	57,110		E44	57,110	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	58,666	0	0	0	0	58,666		E44	58,666	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	14,022	0	0	0	0	14,022		E81	14,022	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	137,398	0	0	0	0	0	137,398		E81	137,398	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	203,829	497,217	0	0	0	0	701,046			701,046	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,145	0	0	0	0	0	5,145		E32	5,145	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,145	0	0	0	0	0	5,145			5,145	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	123,185	19,661	0	0	0	0	142,846		E52	142,846	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	148,168	9,977	0	0	0	0	158,145		E61	158,145	127
128	Purchase of land and equipment	41,139	0	0	0	0	0	41,139		G61	41,139	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	55,974	6,277	0	0	0	0	62,251		E61	62,251	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	3,500	0	0	0	0	0	3,500		E03	3,500	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	215,530	0	0	0	0	0	215,530		E61	215,530	135
136	Other culture and recreation	6,879	0	0	0	0	0	6,879		E61	6,879	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	594,375	35,915	0	0	0	0	630,290			630,290	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	26,395	0	0	0	0	0	26,395		E89	26,395	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	7,823	0	23,693	0	0	0	31,516		E89	31,516	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	120,000	59,757	0	0	0	0	179,757		E50	179,757	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	32	0	0	0	0	0	32		E29	32	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	29,176	0	0	0	0	0	29,176		E89	29,176	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	45,584	0	0	0	45,584		E89	45,584	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	183,426	59,757	69,277	0	0	0	312,460			312,460	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,264	1,149	0	0	0	0	17,413		E29	17,413	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	111,202	32,835	0	0	0	0	144,037		E23	144,037	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	821	0	0	0	0	0	821		E89	821	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	41,065	0	0	0	0	0	41,065		E25	41,065	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	12,194	453	0	0	0	0	12,647		E31	12,647	168
169	Purchase of land and equipment	41,750	0	0	0	0	0	41,750		G31	41,750	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	4,569	0	0	0	0	0	4,569		E89	4,569	171
172	Other general government — Current operation	3,871	0	0	0	0	0	3,871		E89	3,871	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	231,736	34,437	0	0	0	0	266,173			266,173	176
177	Section G — DEBT SERVICE	0	0	0	1,989,978	0	0	1,989,978			1,989,978	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,989,978	0	0	1,989,978			1,989,978	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2013 Street/Utility Project	0	0	0	0	75,453	0	75,453			75,453	184
185	Library Remodel Project and Golf Course Purchase	0	0	0	0	217,402	0	217,402			217,402	185
186	Water and Sewer Projects	0	0	0	0	20,406	0	20,406			20,406	186
187	Subtotal Regular Capital Projects	0	0	0	0	313,261	0	313,261			313,261	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	313,261	0	313,261			313,261	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,611,963	740,826	69,277	1,989,978	313,261	0	4,725,305			4,725,305	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								271,178	E91	271,178	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							389,750	389,750	E80	389,750	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							62,541	62,541	E80	62,541	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								253,250		253,250	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								976,719		976,719	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,611,963	740,826	69,277	1,989,978	313,261	0	4,725,305	976,719		5,702,024	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	119,639	439,250		0	15,000	0	573,889	95,629		669,518	255
256	Internal TIF loans/repayments and transfers out	0	0	443,426	0	0	0	443,426	0		443,426	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	119,639	439,250	443,426	0	15,000	0	1,017,315	95,629		1,112,944	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,731,602	1,180,076	512,703	1,989,978	328,261	0	5,742,620	1,072,348		6,814,968	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	130,243	0	0	0	0	130,243			130,243	264
265	Committed	210,165	0	10,019	15,337	0	0	235,521			235,521	265
266	Assigned	433,051	783,656	0	0	0	0	1,216,707			1,216,707	266
267	Unassigned	420,603	0	0	0	0	0	420,603			420,603	267
268	Total Governmental	1,063,819	913,899	10,019	15,337	0	0	2,003,074			2,003,074	268
269	Proprietary								1,160,829		1,160,829	269
270	Total ending fund balance June 30, 2014	1,063,819	913,899	10,019	15,337	0	0	2,003,074	1,160,829		3,163,903	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,795,421	2,093,975	522,722	2,005,315	328,261	0	7,745,694	2,233,177		9,978,871	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GARNER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 18,680		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 882,220

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0	
2. Sewer utility	19U 2,500,000	29U 0	39U 172,000	49U 0	49U 0	49U 2,328,000	49U 0	49U 0	I89 75,000	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	49U	I89	
9. Rec Center	19U 2,005,000	29U 0	39U 165,000	49U 1,840,000	49U 0	49U 0	49U 0	49U 0	I89 77,450	
Aquatic Center (with REC)	19U 1,725,000	29U 0	39U 1,635,000	49U 90,000	49U 0	49U 0	49U 0	49U 0	I89 89,943	
Fire Truck	19U 41,781	29U 0	39U 20,582	49U 21,199	49U 0	49U 0	49U 0	49U 0	I89 1,253	
Appropriated Dev Rebates	19U 44,414	29U 105,550	39U 44,414	49U 0	49U 105,550	49U 0	49U 0	49U 0	I89 0	
Aquatic Center Refunding	19U 1,575,000	29U 0	39U 0	49U 1,575,000	49U 0	49U 0	49U 0	49U 0	I89 22,095	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	7,891,195	105,550	2,036,996	3,526,199	105,550	2,328,000	0	265,741		

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	171,186,646	x .05 = \$	8,559,332

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .						
	W01	W31	W61			
	\$ 0	\$ 0	0	3,316,065	3,316,065	
REMARKS						

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